

SENATE BILL 3242
By Henry

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5 relative to real property for ad valorem
property tax purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-501(9) is amended by
adding the following language:

Real property includes, but is not limited to, the following:

- (A) Surface, underground or elevated railroads, and railroad structures, substructures and superstructures, tracks and the metal thereon, branches, switches and other fixtures permitted or authorized to be made in, upon, or under any public or private property;
- (B) Telephone, broadcast, transmission and telegraph poles, supports, conduits, towers, and inclosures for electrical conductors upon, above and underground and all wires, cables, lines and conduits buried underground;
- (C) Mains, pipes, pipelines and tanks permitted or authorized to be built, laid or placed in, upon, or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby;
- (D) Bridges, wharves, piers, boat docks, boat houses, marinas and other similar structures which are attached to real property by anchors, cables, wires,

(E) ramps, pillars, poles, foundation, or connected with any one (1) utility service, such as electricity, natural gas, water, or telephone;

SECTION 2. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 3. The provisions of this act are declared to be a clarification of the general assembly's intent that such property should have always been considered as real property for property tax purposes and to that end the provisions of this act shall be retroactive to January 1, 1997.